

# **EXHIBIT A**

**SAUL EWING**

LLP

Kathleen Lach

Phone: (312) 876-6660

Fax: 312.876.6280

kathleen.lach@saul.com

www.saul.com

September 26, 2024

**VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED**

Internal Revenue Service  
Ogden, UT 84201-0114

**RE: Reed Beidler**  
**SSN: [REDACTED]**

**Claim for Refund and Request for Abatement**  
**Tax Type: Civil Penalty**  
**Tax Year: 2012**

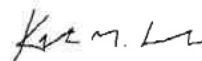
Dear IRS Service Center:

Enclosed is a check in the amount of \$1,096,549.72 forwarded on behalf of the above taxpayer, Reed Beidler, in full satisfaction of the civil penalty assessment against him for tax year 2012, pursuant to the payoff information we received from the Service, through September 30, 2024. **Please direct this payment to the civil penalty assessment for tax year 2012 only.**

Also enclosed is Form 843, Claim for Refund and Request for Abatement, in connection with the 2012 civil penalty. **Please immediately issue a claim denial so that the taxpayer has the opportunity to challenge this assessment in federal court.**

If you have questions, do not hesitate to call me directly.

Very truly yours,



Kathleen Lach

KL/tdm  
Enclosures  
cc: Reed Beidler

161 North Clark ♦ Suite 4200 ♦ Chicago, IL 60601  
Phone: (312) 876-7100 ♦ Fax: (312) 876-0288

CALIFORNIA DELAWARE FLORIDA ILLINOIS MARYLAND MASSACHUSETTS MINNESOTA NEW JERSEY NEW YORK PENNSYLVANIA WASHINGTON, DC

A DELAWARE LIMITED LIABILITY PARTNERSHIP

53106742.1

## Claim for Refund and Request for Abatement

OMB No. 1545-0024

▶ See separate instructions.

Use Form 843 if your claim or request involves:

- (a) a refund of one of the taxes (other than income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding) or a fee, shown on line 3,
- (b) an abatement of FUTA tax or certain excise taxes, or
- (c) a refund or abatement of interest, penalties, or additions to tax for one of the reasons shown on line 5a.

Do not use Form 843 if your claim or request involves:

- (a) an overpayment of income taxes or an employer's claim for FICA tax, RRTA tax, or income tax withholding (use the appropriate amended tax return),
- (b) a refund of excise taxes based on the nontaxable use or sale of fuels, or
- (c) an overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.

Name(s) <b>Reed Beidler</b>	Your social security number [REDACTED]
Address (number, street, and room or suite no.) <b>2000 Dempster St., Suite B</b>	Spouse's social security number
City or town, state, and ZIP code <b>Evanston, IL 60202</b>	Employer identification number (EIN)
Name and address shown on return if different from above	Daytime telephone number <b>312-876-6660 (Rep)</b>

<b>1 Period.</b> Prepare a separate Form 843 for each tax period or fee year. From <b>2012</b> to	<b>2 Amount to be refunded or abated:</b> <b>\$ 1,096,549.72</b>
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**3 Type of tax or fee.** Indicate the type of tax or fee to be refunded or abated or to which the interest, penalty, or addition to tax is related.

☐ Employment    ☐ Estate    ☐ Gift    ☐ Excise    ☐ Income    ☐ Fee

**X Penalty**

**4 Type of penalty.** If the claim or request involves a penalty, enter the Internal Revenue Code section on which the penalty is based (see instructions). IRC section: **6677**

**5a Interest, penalties, and additions to tax.** Check the box that indicates your reason for the request for refund or abatement. (If none apply, go to line 6.)

☐ Interest was assessed as a result of IRS errors or delays.

☐ A penalty or addition to tax was the result of erroneous written advice from the IRS.

☒ Reasonable cause or other reason allowed under the law (other than erroneous written advice) can be shown for not assessing a penalty or addition to tax.

**b Date(s) of payment(s)** ▶ **9/27/2024**

**6 Original return.** Indicate the type of fee or return, if any, filed to which the tax, interest, penalty, or addition to tax relates.

☐ 706    ☐ 709    ☐ 940    ☐ 941    ☐ 943    ☐ 945  
☐ 990-PF    ☐ 1040    ☐ 1120    ☐ 4720    ☐ Other (specify) ▶ **Form 3520 and 3520-A**

**7 Explanation.** Explain why you believe this claim or request should be allowed and show the computation of the amount shown on line 2. If you need more space, attach additional sheets.

SEE ATTACHED

**Signature.** If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the officer's title must be shown.

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

X Reed L. Beidler  
Signature (Title, if applicable. Claims by corporations must be signed by an officer.)

9/26/2024  
Date

Signature (spouse, if joint return)

Date

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>Kathleen M. Lach</b>	Preparer's signature 	Date <b>9/24/2024</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P01457520</b>
	Firm's name ▶ <b>Saul Ewing LLP</b>	Firm's EIN ▶ <b>23-1416352</b>			
	Firm's address ▶ <b>161 N. Clark Street, #4200, Chicago, IL 60601</b>			Phone no. <b>312-876-6660</b>	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form **843** (Rev. 8-2011)

**Attachment to Form 843**  
**Claim for Refund and Request for Abatement**  
**Reed Beidler**  
**SSN: [REDACTED]**

The above taxpayer, Reed Beidler, requests abatement of the civil penalty assessment against him under IRC §6677, and a refund in the amount of \$1,096,549.72, plus interest, for the reasons discussed below. We believe the taxpayer had no filing requirement for the information returns at issue. Accordingly, no penalty is appropriate in this case. Alternatively, even if he had a filing requirement, reasonable cause exists such that abatement of any penalty is warranted in this case.

**Background**

The taxpayer is a permitted beneficiary of the Cascade Trust created by his father, John K. Beidler, who is now deceased. All distributions are at the complete discretion of trustee. Although the trust was originally created in Bermuda with a Bermuda corporate trustee, the trust situs was moved to Illinois in 2015. The trust protector is also a U.S. resident.

The Cascade Trust owns an annuity issued through an insurance company located in Bermuda. The taxpayer is not an owner of the Trust.

The taxpayer relied on several professional advisors in connection with creation of the trust, and any filing requirements to ensure that his tax affairs were in order and properly reported to the IRS.

The IRS proposes penalties for filing delinquencies of federal reporting forms under IRC §6677 and 6048. The taxpayer disputes the filing requirements, computation of any penalties, and believes he had reasonable cause for any filings that are deemed required and delinquent.

**Law and Discussion**

A. IRC §6677 imposes a penalties against a taxpayer for failure to file information returns with respect to certain foreign trusts. An initial penalty may be imposed, as well as a continuation penalty under the conditions set forth in Section 6677(a)(2).

B. The Code, under 26 U.S.C. §6048, requires Form 3520-A to be filed by a U.S. person who, during the tax year, is treated as the “owner” of any part of the assets of a foreign trust under the rules set forth in Code Sections 671 through 679 (the so-called “grantor trust rules”).

Since the taxpayer was not an owner of the Cascade Trust, the information return filing requirements did not fall to him.

C. Reasonable Cause

In addition, in the unlikely event that any penalty is imposed, the taxpayer had reasonable

cause for any non-filing. IRC §6677(d) provides:

**“(d) Reasonable cause exception.**--No penalty shall be imposed by this section on any failure which is shown to be due to reasonable cause and not due to willful neglect.”

In United States v. Boyle, 469 U.S. 241, 105 S. Ct. 687, 83 L. Ed. 2d 622 (1985), the Court noted:

“To escape the penalty, the taxpayer bears the ....burden of proving both (1) that the failure did not result from “willful neglect;” and (2) that the failure was “due to reasonable cause.” 26 U.S.C. §6651 (a)(1).

Section 6724 of the Internal Revenue Code provides for abatement of penalties if such failure to timely file (or pay) was due to reasonable cause and not willful neglect. Although reasonable cause is typically determined on a case by case basis, relief based upon reasonable cause is usually granted when the taxpayer exercises ordinary business care and prudence in determining his or her tax obligations.

The Internal Revenue Service Penalty Handbook provides the following grounds for non-assertion or abatement of penalties:

"20.1.1.3.2 Reasonable Cause

- (1) Reasonable cause is based on all the facts and circumstances in each situation and allows the IRS to provide relief from a penalty that would otherwise be assessed. Reasonable cause relief is generally granted when the taxpayer exercised ordinary business care and prudence in determining his or her tax obligations but nevertheless failed to comply with those obligations."
  - Ordinary Business Care and Prudence

The Internal Revenue Manual (“IRM”) in Section 20.1.1.3.2.2 defines ordinary business care and prudence as:

"Ordinary business care and prudence includes making provisions for business obligations to be met when reasonably foreseeable events occur. A taxpayer may establish reasonable cause by providing facts and circumstances showing the taxpayer exercised ordinary business care and prudence (taking that degree of care that the reasonable person would exercise) but nevertheless was unable to comply with the law."

- Erroneous Advice or Reliance (20.1.1.3.2.2.5)

The taxpayer relied on his accounting and finance advisors to assure he was in compliance with federal tax filing and reporting requirements. IRM §20.1.1.3.2.2.5 provides relief from the penalty under these circumstances.

- Mistake Was Made (20.1.1.3.2.2.4 )

The IRM also provides for relief when a mistake was made:

“The taxpayer may try to establish reasonable cause by claiming that a mistake was made. Generally, this is not in keeping with the ordinary business care and prudence standard and does not provide a basis for reasonable cause.

However, the reason for the mistake may be a supporting factor if additional facts and circumstances support the determination that the taxpayer exercised ordinary business care and prudence but nevertheless was unable to comply within the prescribed time.

Information to consider when evaluating a request for an abatement or non-assertion of a penalty based on a mistake or a claim of ignorance of the law includes, but is not limited to the following:

- When and how the taxpayer became aware of the mistake
- The extent to which the taxpayer corrected the mistake
- The relationship between the taxpayer and the subordinate (if the taxpayer delegated the duty)
- If the taxpayer took timely steps to correct the failure after it was discovered
- The supporting documentation.”

- Circumstances Beyond Taxpayer’s Control

The IRM also provides relief for “circumstances beyond the taxpayer’s control”:

"Consider whether or not the taxpayer could have anticipated the event that caused the noncompliance. Reasonable cause is generally established when the taxpayer exercises ordinary business care and prudence but, due to circumstances beyond the taxpayer's control, the taxpayer was unable to timely meet the tax obligation. The taxpayer's obligation to meet the tax law requirements is ongoing. Ordinary business care and prudence requires that the taxpayer continue to attempt to meet the requirements, even though late." (IRM Sec. 20.1.1.3.1.2(d)).

- Ignorance of the Law

The IRM also provides relief “if the taxpayer shows ignorance of the law in conjunction with other facts and circumstances. For example, consider the following:

- A. The taxpayer’s education.
- B. If the taxpayer has previously been subject to the tax.
- C. If the taxpayer has been penalized before.
- D. If there were recent changes in the tax forms or law which a taxpayer could not reasonably be expected to know.
- E. The level of complexity of a tax or compliance issue.”

The taxpayer does not meet all conditions necessary to trigger the Form 3520 or 3520-A

filing requirements under §§6677 or 6048, and thus disputes the imposition of any penalty for failure to file these returns for any year, including 2007. Further, the computations may be inaccurate for the proposed penalties.

Any potential failure to timely file Forms 3520 or 3520-A was due to reasonable cause and not willful neglect, in any case, and thus the penalty should be abated. The taxpayer surrounded himself with tax advisors who failed to properly advise him. He qualifies for penalty relief based on reasonable cause, under all of the Manual sections cited above.

### **Conclusion**

Based on the facts and law as discussed above, the taxpayer requests abatement of the civil penalty assessed against him for 2012, and a refund in the amount of \$1,096,549.72 plus interest.



Department of the Treasury  
Internal Revenue Service  
P.O. Box 480  
Holtsville, NY 11742-0480



Notice	CP71C
Tax Year	2012
Notice date	August 5, 2024
Social Security number	[REDACTED]
To contact us	800-829-3903
Page 1 of 4	CAF 29H

075998.462454.212828.5510 1 AB 0.593 532  
[Barcode]



REED BEIDLER  
%KATHLEEN M LACH  
161 N CLARK ST STE 4200  
CHICAGO IL 60601-3316

075998

Annual reminder of balance due taxes for tax year 2012

**Amount due: \$1,083,210.73**

We're required to send you this annual reminder explaining the amount you still owe for your 2012 (Form CVL PEN) taxes.

If you are already working with us to address the amount you owe, you have an installment agreement, or we notified you that we suspended enforced collection on your account, you don't need to do anything.

To prevent interest and applicable penalties from continuing to increase, pay the amount due by August 19, 2024.

### Billing Summary

Amount you owe	\$1,083,210.73
<b>Amount due by August 19, 2024</b>	<b>\$1,083,210.73</b>



REED BEIDLER  
%KATHLEEN M LACH  
161 N CLARK ST STE 4200  
CHICAGO IL 60601-3316

Notice	CP71C
Notice date	August 5, 2024
Taxpayer ID number	[REDACTED]



### Payment

- Make your check or money order payable to the United States Treasury.
- Write your taxpayer identification number (XXX-XX-1915), the tax year (2012), and the form number (CVL PEN) on your payment and any correspondence.

**Amount due by August 19, 2024**

**\$1,083,210.73**

INTERNAL REVENUE SERVICE  
OGDEN, UT 84201-0114



XXXXX1915 LJ BEID 55 0 201212 670 00108321073





Notice	CP71C
Tax Year	2012
Notice date	August 5, 2024
Taxpayer ID number	[REDACTED]
Page 2 of 4	29H

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### What you need to do immediately

#### If you agree with the amount due and you're not working with an IRS representative

- Pay the amount due of \$1,083,210.73 by August 19, 2024, to prevent interest and applicable penalties from continuing to increase.
- Pay online or mail a check or money order with the attached payment stub. You can pay online now at [www.irs.gov/payments](http://www.irs.gov/payments).

If we notified you that we suspended enforced collection on your account because it would create a financial hardship (meaning you would be unable to pay basic reasonable living expenses if we levied) and your financial situation has not changed, you don't need to do anything.

#### If you disagree with the amount due

Call us at 800-829-3903 to review your account with a representative. Be sure to have your account information available when you call.

We'll assume you agree with the information in this notice if we don't hear from you.

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### What you need to know

#### Denial or revocation of United States Passport:

On December 4, 2015, as part of the Fixing America's Surface Transportation (FAST) Act, Congress enacted Section 7345 of the Internal Revenue Code (IRC), which requires the Internal Revenue Service to notify the State Department of taxpayers certified as owing a seriously delinquent tax debt. The FAST Act generally prohibits the State Department from issuing or renewing a passport to a taxpayer with seriously delinquent tax debt.



Notice	CP71C
Tax Year	2012
Notice date	August 5, 2024
Taxpayer ID number	[REDACTED]
Page 3 of 4	29H

## What you need to know – continued



075998

### Denial or revocation of United States Passport – continued

Seriously delinquent tax debt means an unpaid, legally enforceable federal tax debt of an individual totaling more than \$62,000 that has been assessed and for which a Notice of Federal Tax lien has been filed and all administrative remedies under IRC Section 6320 have lapsed or been exhausted, or a levy has been issued. If you are individually liable for tax debt (including penalties and interest) totaling more than \$62,000 and you do not pay the amount you owe or make alternate arrangements to pay, we may notify the State Department that your tax debt is seriously delinquent. The State Department generally will not issue or renew a passport to you after we make this notification. If you currently have a valid passport, the State Department may revoke your passport or limit your ability to travel outside the United States. Additional information on passport certification is available at [www.irs.gov/passports](http://www.irs.gov/passports).

## Payment options

Pay online, by phone, or with a mobile device. Visit [IRS.gov/payments](http://IRS.gov/payments) or the IRS2Go mobile app for all IRS payment options.

If you plan to mail a payment, consider the electronic options at [IRS.gov/payments](http://IRS.gov/payments) first. It's free to pay from a bank account (Direct Pay) or the Electronic Federal Tax Payment System (EFTPS). You can also schedule payments and receive email notifications.

If you pay by check, money order, or cashier's check, make sure it's payable to the U.S. Treasury.

Can't pay it all now?

- Apply for a payment plan (installment agreement) at [IRS.gov/OPA](http://IRS.gov/OPA)
- Consider an offer in compromise at [IRS.gov/OIC](http://IRS.gov/OIC)
- Request a temporary collection delay at [IRS.gov/tempcollectiondelay](http://IRS.gov/tempcollectiondelay)

To view the amount you owe and your payment history visit [IRS.gov/account](http://IRS.gov/account).





Notice	CP71C
Tax Year	2012
Notice date	August 5, 2024
Taxpayer ID number	
Page 4 of 4	29H

## If we don't hear from you

Pay \$1,083,210.73 by August 19, 2024, to avoid interest and any applicable penalty charges.

If you don't pay the amount due or call us to make payment arrangements, we will continue to send you annual reminder notices of your balance due until the statute of limitations for collection expires.

When you do not pay your tax debt, a federal tax lien arises as a claim against all your property. If you don't pay the amount due immediately or make payment arrangements, we can file a Notice of Federal Tax Lien (NFTL) publicly establishing our priority with your creditors and we may levy (subject to any applicable Collection Due Process rights). If we file the NFTL, it may be difficult to sell or borrow against your property. The NFTL may also appear on your credit report.

## Additional information

- Visit [www.irs.gov/cp71c](http://www.irs.gov/cp71c)
- For tax forms, instructions, and publications, visit [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or call 800-TAX-FORM (800-829-3676).
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your taxpayer identification number and the tax year and form number you are writing about.
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

**Power of Attorney  
and Declaration of Representative**

► Go to [www.irs.gov/Form2848](http://www.irs.gov/Form2848) for instructions and the latest information.

OMB No. 1545-0150

**For IRS Use Only**

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date \_\_\_\_/\_\_\_\_/\_\_\_\_

**Part I Power of Attorney**

**Caution:** A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

**Reed Beidler**  
**1235 Hartrey Avenue**  
**Evanston, IL 60202**

Taxpayer identification number(s)

Daytime telephone number

**312-876-7883 (Rep)**

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

**2 Representative(s) must sign and date this form on page 2, Part II.**

Name and address

**Adam S. Fayne, JD**  
**161 N. Clark Street, #4200**  
**Chicago, IL 60601**

Check if to be sent copies of notices and communications ☒

CAF No. **0303-59994R**

PTIN **P01616151**

Telephone No. **312-876-7883**

Fax No. **312-876-6249**

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

**Kathleen M. Lach, JD**  
**161 N. Clark Street, #4200**  
**Chicago, IL 60601**

Check if to be sent copies of notices and communications ☒

CAF No. **4005-89799R**

PTIN **P01457520**

Telephone No. **312-876-6660**

Fax No. **312-876-6280**

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

**Erik J. VanderWeyden, JD**  
**161 N. Clark Street, #4200**  
**Chicago, IL 60601**

(Note: IRS sends notices and communications to only two representatives.)

CAF No. **0307-77337R**

PTIN \_\_\_\_\_

Telephone No. **312-876-7113**

Fax No. **312-876-7317**

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. \_\_\_\_\_

PTIN \_\_\_\_\_

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

(Note: IRS sends notices and communications to only two representatives.)

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

- 3 Acts authorized (you are required to complete line 3).** Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
<b>Income</b>	<b>1040</b>	<b>2005 through 2024</b>
<b>Civil Penalties</b>	<b>3520 / 3520-A</b>	<b>2005 through 2024</b>

- 4 Specific use not recorded on the Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions . . . . . ☐

- 5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☐ Access my IRS records via an Intermediate Service Provider;

☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return; \_\_\_\_\_

☐ Other acts authorized: \_\_\_\_\_

- b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.  
List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): \_\_\_\_\_

- 6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you **do not** want to revoke a prior power of attorney, check here ☐ **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

- 7 Taxpayer declaration and signature.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

► **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

  
Signature

  
Date

Title (if applicable)

**Reed Beidler**

Print name

Print name of taxpayer from line 1 if other than individual

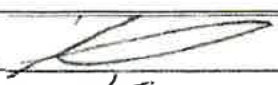


## Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a Attorney**—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant**—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
  - c Enrolled Agent**—enrolled as an agent by the IRS per the requirements of Circular 230.
  - d Officer**—a bona fide officer of the taxpayer organization.
  - e Full-Time Employee**—a full-time employee of the taxpayer.
  - f Family Member**—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g Enrolled Actuary**—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
  - h Unenrolled Return Preparer**—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
  - k Qualifying Student or Law Graduate**—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LTC or STCP. See instructions for Part II for additional information and requirements.
  - r Enrolled Retirement Plan Agent**—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► **IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

**Note:** For designations d–f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
a	Illinois	6281369		8/19/2024
a	Illinois	6243316		8/19/2024
a	Illinois	6310378		8/19/2024

080003 / 12-04

**REED L. BEIDLER**  
2000 DEMPSTER ST UNIT B  
EVANSTON, IL 60202

**CHARLES SCHWAB**  
THE BANK OF NEW YORK MELLON

8540

62-15/311

9/26/2024

PAY TO THE  
ORDER OF

UNITED STATES TREASURY

\$ \*\*1,096,549.72

One Million Ninety-Six Thousand Five Hundred Forty-Nine and 72/100\*\*\*\*\*

DOLLARS



MEMO

Civil Penalty, 2012 Only, [REDACTED]

*Reed L. Bessler*

MP

Details on back  
Security Features Included



## SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

## 1. Article Addressed to:

Internal Revenue Service  
Odgen, UT 84201-0114



9590 9402 9016 4122 8981 72

## 2. Article Number (Transfer from service label)

7022 1670 0001 7593 9939

PS Form 3811, July 2020 PSN 7530-02-000-9053

## COMPLETE THIS SECTION ON DELIVERY

## A. Signature

X

☐ Agent  
☐ Addressee

## B. Received by (Printed Name)

## C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes  
 If YES, enter delivery address below: ☐ No

## 3. Service Type

- |  |   |
|--|---|
| <input type="checkbox"/> Adult Signature                               | <input type="checkbox"/> Priority Mail Express®                     |
| <input type="checkbox"/> Adult Signature Restricted Delivery           | <input type="checkbox"/> Registered Mail™                           |
| <input checked="" type="checkbox"/> Certified Mail®                    | <input type="checkbox"/> Registered Mail Restricted Delivery        |
| <input type="checkbox"/> Certified Mail Restricted Delivery            | <input type="checkbox"/> Signature Confirmation™                    |
| <input type="checkbox"/> Collect on Delivery                           | <input type="checkbox"/> Signature Confirmation Restricted Delivery |
| <input type="checkbox"/> Collect on Delivery Restricted Delivery       |   |
| <input type="checkbox"/> Insured Mail (over \$500)                     |   |
| <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500) |   |

Domestic Return Receipt

U.S. Postal Service™ 838962-2  
**CERTIFIED MAIL® RECEIPT**  
 Domestic Mail Only

For delivery information, visit our website at [www.usps.com](http://www.usps.com)®.**OFFICIAL USE**

## Certified Mail Fee

\$

## Extra Services &amp; Fees (check box, add fee as appropriate)

- |   |    |
|---|----|
| <input checked="" type="checkbox"/> Return Receipt (hardcopy) | \$ |
| <input type="checkbox"/> Return Receipt (electronic)          | \$ |
| <input type="checkbox"/> Certified Mail Restricted Delivery   | \$ |
| <input type="checkbox"/> Adult Signature Required             | \$ |
| <input type="checkbox"/> Adult Signature Restricted Delivery  | \$ |

## Postage

\$

Postmark  
Here

Internal Revenue Service  
Odgen, UT 84201-0114

See back for instructions

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT  
 OF THE RETURN ADDRESS. FOLD AT DOTTED LINE.  
**CERTIFIED MAIL®**



7022 1670 0001 7593 9939 7022 1670 0001 7593 9939

**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3.
- Print your name and address on the reverse, so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Internal Revenue Service  
Odgen, UT 84201-0114



9590 9402 9016 4122 8981 72

2. Article Number (Transfer from service label)

7022 1670 0001 7593 9939

PS Form 3811, July 2020 PSN 7530-02-000-9053

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature

X

☐ Agent

☐ Addressee

B. Received by (Printed Name)

C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes  
If YES, enter delivery address below: ☐ No

OCT 09 2024  
By \_\_\_\_\_

3. Service Type

- ☐ Adult Signature
- ☐ Adult Signature Restricted Delivery
- ☒ Certified Mail®
- ☐ Certified Mail Restricted Delivery
- ☐ Collect on Delivery
- ☐ Collect on Delivery Restricted Delivery
- ☐ Insured Mail
- ☐ Insured Mail Restricted Delivery (over \$500)

- ☐ Priority Mail Express®
- ☐ Registered Mail™
- ☐ Registered Mail Restricted Delivery
- ☐ Signature Confirmation™
- ☐ Signature Confirmation Restricted Delivery

Domestic Return Receipt

**U.S. Postal Service™ 838962-2**  
**CERTIFIED MAIL® RECEIPT**  
Domestic Mail Only

For delivery information, visit our website at [www.usps.com](http://www.usps.com)®.

Certified Mail Fee

Extra Services & Fees (check box, add fee as appropriate)

- ☒ Return Receipt (hardcopy) \$
- ☐ Return Receipt (electronic) \$
- ☐ Certified Mail Restricted Delivery \$
- ☐ Adult Signature Required \$
- ☐ Adult Signature Restricted Delivery \$

Postage

\$

Internal Revenue Service  
Odgen, UT 84201-0114



Use for Instructions